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Attorneys for Kyle Everett,  
Chapter 7 Trustee

**UNITED STATES BANKRUPTCY COURT**  
**NORTHERN DISTRICT OF CALIFORNIA**  
**SAN FRANCISCO DIVISION**

In re

BENJA INCORPORATED,

Debtor.

Case No. 20-30819-DM

Chapter 7

**AMENDED APPLICATION FOR  
ORDER AUTHORIZING  
EMPLOYMENT OF TAX ATTORNEYS  
(NEWPOINT LAW GROUP, LLP)<sup>1</sup>**

Pursuant to § 327 and Bankruptcy Rule 2014,<sup>2</sup> Kyle Everett (the “Trustee”), trustee in bankruptcy of the estate of the above-captioned Debtor, files this *Application for Order Authorizing Employment of Tax Attorneys (NewPoint Law Group, LLP)* and in support thereof represents:

1. The Trustee is the duly appointed, qualified, and acting trustee in bankruptcy in this case.

<sup>1</sup> This amended application includes a fully signed engagement agreement attached to the supporting declaration, and is intended to replace the filing appearing at ECF 151.

<sup>2</sup> Unless specified otherwise, all chapter and code references are to the Bankruptcy Code, 11 U.S.C. §§ 101–1532. “Bankruptcy Rule” references are to the Federal Rules of Bankruptcy Procedure.

APPLICATION FOR ORDER AUTHORIZING  
EMPLOYMENT OF TAX ATTORNEYS

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1           2.       The Trustee wishes to retain NewPoint Law Group, LLP (“Proposed Tax  
2 Attorneys”) as his tax advisors to investigate Debtor’s tax filing history and prepare state and  
3 federal corporate tax returns as needed to ensure compliance with taxing authorities.

4           3.       The Trustee believes that hiring tax counsel is necessary and wishes to retain the  
5 Proposed Tax Attorneys based on their expertise in tax law and related services. The Trustee has  
6 considered the facts in this case and determined that employing the Proposed Tax Attorneys is in  
7 the best interests of the estate.

8           4.       To the best of the Trustee’s knowledge, the Tax Attorneys have no connection  
9 with the Debtor, creditors, or any other party in interest, their respective attorneys and/or  
10 accountants, the United States Trustee, or any person employed in the Office of the United States  
11 Trustee, except as set forth in the concurrently filed declaration of Stephan M. Brown in support  
12 of this application (the “Declaration”). The Proposed Tax Attorneys do not presently represent  
13 any interest adverse to the Trustee or to the estate, except as set forth in the Declaration. The  
14 Proposed Tax Attorneys are a disinterested person.

15           5.       Subject to the provisions of the Bankruptcy Code, the Bankruptcy Rules, the  
16 Guidelines, and the rules and rulings of this Court, the Trustee proposes to pay the Proposed Tax  
17 Attorneys their customary hourly rates in effect from time to time and to reimburse the Proposed  
18 Tax Attorneys for their expenses according to its customary reimbursement policies. The  
19 Proposed Tax Attorneys hourly rates range from \$300-\$450 per hour. Generally, the Proposed  
20 Tax Attorneys’ rates are subject to change from time to time, but generally not more than once  
21 per year. The Proposed Tax Attorneys have not shared or agreed to share compensation with any  
22 entity.

23           6.       The hourly rates charged by the Proposed Tax Attorneys is no less favorable than  
24 the rate charged for non-court appointed services.

25           7.       The Proposed Tax Attorneys are in compliance with the *Guidelines for*  
26 *Compensation and Expense Reimbursement of Professionals and Trustees* dated February 19,

1 2014. They do not charge for its word processing. Online research searches and services are  
2 charged at cost.

3 Based on the foregoing, the Trustee requests entry of an order authorizing the  
4 employment of NewPoint Law Group, LLP as the bankruptcy estate's tax attorneys.

5  
6 DATED: March 17, 2023

7 /s/ Kyle Everett  
8 Kyle Everett,  
Chapter 7 Trustee

9 DATED: March 17, 2023

FINESTONE HAYES LLP

10  
11 /s/ Ryan A. Witthans  
12 Ryan A. Witthans  
Attorneys for Kyle Everett, Chapter 7 Trustee